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SO ORDERED,

Judge Edward Ellington
United States Bankruptcy Judge
Date Signed: August 28, 2018

The Order of the Court is set forth below. The docket reflects the date entered.

## IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF MISSISSIPPI

IN RE: FLECHAS & ASSOCIATES, P.A.

CHAPTER 7 CASE NO. 1303549EE

STEPHEN SMITH, CHAPTER 7 TRUSTEE FOR THE BANKRUPTCY ESTATE OF FLECHAS & ASSOCIATES, P.A., AND FOR THE BANKRUPTCY ESTATE OF EDUARDO A. FLECHAS

V. ADVERSARY NO. 1700006EE

MCF CAPITAL, LLC; MCS CAPITAL, LLC; RMC/CMG PORTFOLIO HOLDING, LLC; WAG, LLC; DANNY E. CUPIT; BOBBY MOAK; DUDLEY GUICE; THE UNITED STATES OF AMERICA FOR THE INTERNAL REVENUE SERVICE; AND THE STATE OF MISSISSIPPI FOR THE MISSISSIPPI DEPARTMENT OF REVENUE

## JUDGMENT ON THE MOTIONS FOR SUMMARY JUDGMENT

Consistent with the Court's Opinion dated contemporaneously herewith,

**IT IS THEREFORE ORDERED** that the *Motion of Bobby Moak and Danny E*.

Cupit for Summary Judgment (Adv. Dkt. #161) is not well taken and that summary judgment is

hereby denied.

IT IS FURTHER ORDERED that the joinder to MCF AF, LLC's motion contained in WAG, LLC's Amended Combined Response to Motions for Summary Judgment filed by Defendants Bobby Moak and Danny Cupit, Dudley Guice, and MCF AF, LLC (Adv. Dkt. #184) is hereby denied as to WAG, LLC's claim of a first priority lien on the \$240,295.29 interplead into the registry of the Court.

IT IS FURTHER ORDERED that MCF AF LLC's Motion for Summary Judgment (Adv. Dkt. #166) is hereby granted and that MCF AF, LLC has a first priority lien on the \$240,295.29 interplead into the registry of the Court minus any Registry Fees plus all accrued interest through the day of withdrawal.

## END OF ORDER ##